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Apache County, Arizona
Management's Discussion and Analysis
For the Year Ended June 30, 2020

Condensed Statement of Net Position
As of June 30,

	Governmental Activities	
	2020	2019 (As Restated)
Assets		
Current and other assets	\$ 25,734,659	\$ 23,330,512
Capital assets	<u>24,736,730</u>	<u>25,293,803</u>
Total assets	<u>50,471,389</u>	<u>48,624,315</u>
Deferred Outflows of Resources	<u>7,677,489</u>	<u>6,395,227</u>
Liabilities		
Current and other liabilities	1,752,490	1,853,803
Long-term liabilities outstanding	<u>42,926,371</u>	<u>39,724,394</u>
Total liabilities	<u>44,678,861</u>	<u>41,578,197</u>
Deferred Inflows of Resources	<u>2,282,599</u>	<u>6,910,254</u>
Net Position		
Net investment in capital assets	23,584,158	23,336,324
Restricted	11,168,234	11,118,277
Unrestricted (deficit)	<u>(23,564,974)</u>	<u>(27,923,510)</u>
Total net position (deficit)	<u>\$ 11,187,418</u>	<u>\$ 6,531,091</u>

Net investment in capital assets of \$23,584,158 increased by \$247,834 which reflects the investment in capital assets (e.g., land, improvements other than buildings, buildings, machinery and equipment, infrastructure, and construction in progress, less accumulated depreciation) net of related debt used to acquire those assets. The County uses these assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Apache County, Arizona
Statement of Net Position
June 30, 2020

	Governmental Activities
Assets	
Cash and cash equivalents	\$ 8,646,124
Investments	11,155,545
Receivables (net of allowance for uncollectibles)	
Property taxes	424,475
Accounts	174,790
Due from other governments	4,337,304
Inventories	373,446
Other postemployment benefits (OPEB) asset	622,975
Capital assets not being depreciated	2,792,627
Capital assets, being depreciated, net	21,944,103
Total assets	50,471,389
Deferred Outflows of Resources	
Deferred outflows related to pensions and other post-employment benefits	7,677,489
Total deferred outflows of resources	7,677,489
Liabilities	
Accounts payable	638,914
Accrued payroll and employee benefits	768,041
Unearned revenue	345,535
Noncurrent liabilities	
Due within one year	2,019,673
Due in more than one year	40,906,698
Total liabilities	\$ 44,678,861

The accompanying notes are an integral part of these financial statements.

Apache County, Arizona
Statement of Net Position — continued
June 30, 2020

	Governmental Activities
Deferred Inflows of Resources	
Deferred inflows related to pensions and other postemployment benefits	\$ 2,282,599
Total deferred inflows of resources	2,282,599
Net Position	
Net investment in capital assets	23,584,158
Restricted for	
Public safety	3,303,100
Highways and streets	3,929,796
Health	752,069
Library	1,040,736
Education	1,909,029
Debt service	233,504
Unrestricted (deficit)	(23,564,974)
Total net position	\$ 11,187,418

The accompanying notes are an integral part of these financial statements.

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Cochise County
Management's Discussion and Analysis
June 30, 2023

Governmental and Business-type Activities
Summary Comparison Statement of Net Position
June 30, 2022 and 2023

	Governmental Activities		Business-type Activities		Total	
	June 30, 2022 (as restated)	June 30, 2023	June 30, 2022	June 30, 2023	June 30, 2022	June 30, 2023
Assets:						
Current and other assets	\$128,674,132	\$149,586,428	\$10,058,870	\$11,594,496	\$138,733,002	\$161,180,924
Capital assets, net	<u>120,684,018</u>	<u>119,056,321</u>	<u>7,000,151</u>	<u>7,392,205</u>	<u>127,684,169</u>	<u>126,448,526</u>
Total assets	<u>249,358,150</u>	<u>268,642,749</u>	<u>17,059,021</u>	<u>18,986,701</u>	<u>266,417,171</u>	<u>287,629,450</u>
Deferred outflows	20,307,677	16,482,920	508,651	356,946	20,816,328	16,839,866
Liabilities:						
Other liabilities	30,158,167	29,345,274	301,332	281,315	30,459,499	29,626,589
Long-term liabilities	<u>94,331,964</u>	<u>105,940,012</u>	<u>6,876,243</u>	<u>7,981,659</u>	<u>101,208,207</u>	<u>113,921,671</u>
Total liabilities	<u>124,490,131</u>	<u>135,285,286</u>	<u>7,177,575</u>	<u>8,262,974</u>	<u>131,667,706</u>	<u>143,548,260</u>
Deferred inflows						
Related to pensions and OPEB	19,277,943	4,017,482	740,259	173,677	20,018,202	4,191,159
Related to leases	<u> </u>	<u> </u>	<u>193,140</u>	<u>141,971</u>	<u>193,140</u>	<u>141,971</u>
Total deferred inflows	<u>19,277,943</u>	<u>4,017,482</u>	<u>933,399</u>	<u>315,648</u>	<u>20,211,342</u>	<u>4,333,130</u>
Net position:						
Net investment in capital assets	\$120,132,013	\$118,398,234	\$ 7,000,151	\$ 7,377,371	\$127,132,164	\$125,775,605
Restricted	25,498,361	36,309,911	6,320	6,320	25,504,681	36,316,231
Unrestricted	<u>(19,732,621)</u>	<u>(8,885,245)</u>	<u>2,450,227</u>	<u>3,381,334</u>	<u>(17,282,394)</u>	<u>(5,503,911)</u>
Total net position	<u>\$125,897,753</u>	<u>\$145,822,900</u>	<u>\$ 9,456,698</u>	<u>\$10,765,025</u>	<u>\$135,354,451</u>	<u>\$156,587,925</u>

A large portion of Cochise County's net position (80.3%) reflects its investment in capital assets (e.g., land, buildings, machinery, intangible right-to-use lease assets, subscription-based information technology arrangements, and equipment). This amount is presented less accumulated depreciation/amortization and any related outstanding debt used to acquire those assets. The County uses capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

At the end of the fiscal year, unrestricted net assets were negative in governmental activities primarily due to the County's net pension/OPEB liability.

Statement of Activities—The County's total net position increased by \$21.2 million during the fiscal year, primarily due to an increase in revenues. The following table summarizes the results of operations and accounts for the changes in net position for governmental and business-type activities:

Cochise County
Statement of net position
June 30, 2023

	Primary government			Component unit
	Governmental activities	Business-type activities	Total	
Assets				
Cash in bank and on hand	\$ 698,331	\$ 1,088,119	\$ 1,786,450	\$ 95,049
Cash and investments held by County Treasurer	130,182,834	8,747,649	138,930,483	
Receivables (net of allowances for uncollectibles):				
Property taxes	855,256		855,256	
Accounts	4,249,914	361,569	4,611,483	
Leases		148,255	148,255	
Due from other governments	9,248,999	855,345	10,104,344	239,207
Cash—restricted		305,386	305,386	
Prepaid items	652,986	6,320	659,306	
Other assets	1,185,995		1,185,995	910
Net other postemployment benefits asset	2,512,113	81,853	2,593,966	
Capital assets, not being depreciated/amortized	7,853,240	1,599,900	9,453,140	
Capital assets, being depreciated/amortized, net	111,203,081	5,792,305	116,995,386	388,585
Total assets	268,642,749	18,986,701	287,629,450	723,751
Deferred outflows of resources				
Deferred outflows related to pensions and other postemployment benefits	16,482,920	356,946	16,839,866	
Liabilities				
Accounts payable	4,213,351	118,830	4,332,181	118,069
Lease interest payable	15,279	889	16,168	
Accrued payroll and employee benefits	2,184,209	35,450	2,219,659	
Due to other governments	827,307	68,673	895,980	
Due to related party				37,448
Unearned revenue	21,683,794	55,873	21,739,667	
Deposits held for others	421,334	1,600	422,934	
Noncurrent liabilities				
Due within 1 year	4,009,984	228,812	4,238,796	117,718
Due in more than 1 year	101,930,028	7,752,847	109,682,875	318,832
Total liabilities	135,285,286	8,262,974	143,548,260	592,067
Deferred inflows of resources				
Deferred inflows related to pensions and other postemployment benefits	4,017,482	173,677	4,191,159	
Deferred inflows related to leases		141,971	141,971	
Total deferred inflows of resources	4,017,482	315,648	4,333,130	
Net position				
Net investment in capital assets	118,398,234	7,377,371	125,775,605	
Restricted for:				
Education	921,487		921,487	
Flood	7,016,906		7,016,906	
Highways and streets	6,506,605		6,506,605	
Health	5,589,848		5,589,848	
Judicial	5,254,754		5,254,754	
Public safety	4,572,550		4,572,550	
Library	1,628,752		1,628,752	
Other	4,819,009	6,320	4,825,329	
Workforce development				72,707
Unrestricted (deficit)	(8,885,245)	3,381,334	(5,503,911)	58,977
Total net position	\$ 145,822,900	\$ 10,765,025	\$ 156,587,925	\$ 131,684

Cochise County

Statement of activities

Year ended June 30, 2023

Functions/programs	Program revenues			Net (expense) revenue and changes in net position		
	Expenses	Charges for services	Operating grants and contributions	Primary government		Component unit
				Governmental activities	Business-type activities	
Primary government:						
Governmental activities:						
General government	\$ 56,908,598	\$ 6,553,466	\$ 16,921,146	\$ (33,428,955)		\$ (33,428,955)
Public safety	33,450,598	789,471	13,681,076	(18,980,051)		(18,980,051)
Highways and streets	14,107,334	414,406	13,639,777	(53,151)		(53,151)
Sanitation	789,298	397,506	304,227	(87,565)		(87,565)
Health and welfare	8,759,703	4,303,145	5,318,394	961,836		961,836
Culture and recreation	1,303,776	2,514	40,430	(1,260,832)		(1,260,832)
Education	3,871,071	5,932	3,404,999	(460,140)		(460,140)
Total governmental activities	119,190,378	12,566,440	53,310,049	(53,308,858)		(53,308,858)
Business-type activities:						
Bisbee-Douglas International Airport	846,969	651,109	375,987		180,127	180,127
Solid Waste Operations	5,575,647	5,346,340			(229,307)	(229,307)
Housing Authority	4,888,249	89,732	5,174,645		376,128	376,128
Total business-type activities	11,310,865	6,087,181	5,550,632		326,948	326,948
Total primary government	\$ 130,501,243	\$ 18,653,621	\$ 58,860,681	\$ (53,308,858)	\$ 326,948	\$ (52,981,910)
Component unit:						\$ (78,055)
Cochise Private Industry Council, Inc.	\$ 2,680,234		\$ 2,602,179			
General revenues:						
Taxes						
Property taxes, levied for general purposes				\$ 29,749,018		\$ 29,749,018
Property taxes, levied for flood control				2,187,669		2,187,669
Property taxes, levied for library				1,454,916		1,454,916
County excise taxes				9,943,294	\$ 748,364	10,691,658
Share of state sales taxes				19,246,382		19,246,382
Share of state unrestricted vehicle license tax				4,699,280		4,699,280
Grants and contributions not restricted to specific programs				3,451,165		3,451,165
Investment income				(469,149)	(2,174)	(471,323)
Gain on disposal of capital assets				349,105		349,105
Miscellaneous				2,769,966	87,547	2,857,513
Transfers				(147,642)	147,642	
Total general revenues and transfers				73,234,004	981,379	74,215,383
Change in net position				19,925,146	1,308,327	21,233,473
Net position, July 1, 2022, as restated				125,897,754	9,456,698	135,354,452
Net position, June 30, 2023				\$ 145,822,900	\$ 10,765,025	\$ 156,587,925

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Coconino County
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2023

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Position

The Statement of Net Position presents the financial position of the County at the end of the fiscal year, including all assets and deferred outflows, and all liabilities and deferred inflows. The following table summarizes the County's assets and deferred outflows, liabilities and deferred inflows, and net position on June 30, 2023 and June 30, 2022. Net Position may serve over time as a useful indicator of a County's financial position.

	Governmental Activities	
	(in millions)	
	2023	2022
Current and other assets	\$ 374.52	\$ 212.26
Capital assets, net	189.91	173.90
Total assets, net	564.43	386.16
Deferred outflows of resources	21.25	21.71
Long-term liabilities outstanding	259.17	113.89
Other liabilities	35.52	28.52
Total liabilities	294.70	142.41
Deferred inflows of resources	12.73	37.17
Net investment in capital assets	187.71	171.97
Restricted	109.43	100.68
Unrestricted	(18.88)	(44.35)
Total net position	\$ 278.26	\$ 228.30

The County's net position from governmental activities at the end of the fiscal year was \$278.3 million. There was an increase in current year net position of \$50.0 million as recorded in the Statement of Activities. The increase was due to strong investment earnings and higher than expected sales tax and state shared sales tax receipts. Other factors that contributed to the increase in net position include an increase in federal grants for flood mitigation and other programs, as well as the recognition of revenue from the National Opioid Settlement.

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Coconino County
Government-Wide Statements
Statement of Net Position
June 30, 2023

	Governmental Activities
ASSETS	
Cash and investments	\$ 183,014,535
Receivables (net of allowance for uncollectible)	
Property taxes	797,985
Accounts	384,204
Road sales tax	2,545,732
Jail district sales tax	4,246,610
Accrued interest	583,579
Leases	1,464,417
Settlements	3,318,051
Due from other governments	35,960,285
Cash and investments held by trustee - restricted	81,122,256
Cash and investments held by pension plan - restricted for ASRS Contribution Prepayment Program	55,577,940
Inventories	385,016
Prepaid items	129,439
Noncurrent assets:	
Pension and other postemployment benefits asset	4,992,346
Capital assets, not being depreciated/amortized	59,454,310
Capital assets, being depreciated/amortized, net	130,452,350
Total assets	564,429,055
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions and OPEB	21,253,511
Total deferred outflows of resources	21,253,511
LIABILITIES	
Accounts payable	19,885,751
Accrued payroll and employee benefits	2,324,426
Deposits held for others	297,427
Unearned revenues	13,017,235
Noncurrent liabilities:	
Due within one year	4,587,763
Due in more than one year	254,583,468
Total liabilities	294,696,070
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to leases	1,408,713
Deferred inflows related to pensions and OPEB	11,322,487
Total deferred inflows of resources	12,731,200
NET POSITION	
Net investment in capital assets	187,705,808
Restricted for:	
Capital projects	3,580,516
Culture and recreation	4,156,753
Education	4,175,736
Health	3,055,805
Highways and streets	55,661,016
Other purposes	6,440,439
Public safety	31,698,327
Sanitation	30,648
Welfare	634,434
Unrestricted (deficit)	(18,884,186)
Total net position	\$ 278,255,296

The notes to the basic financial statements are an integral part of this statement.

Coconino County
Government-Wide Statements
Statement of Activities
Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Totals				
Primary Government:				
Governmental activities:				
General government	\$ 49,739,561	\$ 8,397,415	\$ 15,384,657	\$ (25,957,489)
Public safety	79,873,725	1,467,875	36,998,960	(41,406,890)
Highways and streets	22,757,052	47,775	17,294,855	(5,414,422)
Sanitation	493,218	9,030	315,419	(168,769)
Health	21,805,628	5,497,614	8,116,491	(8,191,523)
Welfare	5,063,982	149,165	2,555,100	(2,359,717)
Culture and recreation	8,451,287	1,581,532	1,365,396	(5,504,359)
Education	6,495,276	339,244	5,159,112	(996,920)
Interest on long-term debt	2,449,613	-	-	(2,449,613)
Total governmental activities	\$ 197,129,342	\$ 17,489,650	\$ 87,189,990	\$ (92,449,702)
General Revenues:				
Taxes:				
Property taxes, levied for general purposes				\$ 11,498,011
Property taxes, levied for library				5,523,300
Property taxes, levied for flood control				9,401,719
Property taxes, levied for health services				5,196,552
General county sales taxes				22,937,188
Road sales tax				13,785,906
Jail District sales tax				22,940,787
Parks and open spaces sales taxes				3,041
Shared revenue - state sales tax				35,248,693
Shared revenue - state vehicle license tax				5,171,815
Grants and contributions not restricted to specific programs				3,760,770
Gain on sale of capital assets				450,941
Investment earnings				6,417,166
Miscellaneous				73,097
Total general revenues				142,408,986
Changes in net position				49,959,284
Net position, July 1, 2022				228,296,012
Net position, June 30, 2023				\$ 278,255,296

The notes to the basic financial statements are an integral part of this statement.

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Gila County
Management's discussion and analysis
Year Ended June 30, 2023

Changes in Net Position
(in thousands)
Years Ended June 30, 2023 and 2022

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program revenues:						
Charges for services	\$ 3,148	\$ 3,626	\$ 2,503	\$ 2,711	\$ 5,651	\$ 6,337
Grants and contributions	36,924	28,698	78		37,002	28,698
General revenues:						
Property taxes	26,601	25,288			26,601	25,288
County excise tax	7,162	6,385			7,162	6,385
Share of state sales taxes	9,021	8,630			9,021	8,630
Shared revenue, state vehicle license tax	2,306	2,233			2,306	2,233
State appropriations	550	550			550	550
Shared revenue, state liquor license tax	15	12			15	12
Payments in lieu of taxes	4,204	3,962			4,204	3,962
Investment income (loss)	336	(982)	239	(171)	575	(1,153)
Miscellaneous	757	1,521			757	1,521
Total revenues	91,024	79,923	2,820	2,540	93,844	82,463
Expenses:						
General government	31,520	25,801			31,520	25,801
Public safety	19,619	23,914			19,619	23,914
Highways and streets	7,247	6,275			7,247	6,275
Health	6,933	7,161			6,933	7,161
Welfare	7,988	6,935			7,988	6,935
Sanitation	198	166	2,426	1,966	2,624	2,132
Culture and recreation	3,403	1,312			3,403	1,312
Education	2,234	2,260			2,234	2,260
Interest on long-term debt	797	815			797	815
Total expenses	79,939	74,639	2,426	1,966	82,365	76,605
Changes in net position	11,085	5,284	394	574	11,479	5,858
Net position—beginning, as restated	15,434	7,274	12,655	12,081	28,089	19,355
Net position—ending	\$26,519	\$12,558	\$13,049	\$12,655	\$39,568	\$25,213

Overall, the governmental activities revenues increased by \$11.1 million, or 13.9 percent, and program expenses increased by \$5.3 million, or 7.1 percent, in the current fiscal year. The following provides an explanation of governmental activities revenues and expenses that changed significantly compared to the prior year:

Grants and contributions—The net increase of \$8.3 million was primarily due to revenue recognition related to the American Rescue Plan Act and Local Assistance and Tribal Consistency Funds received by the County resulting from the COVID-19 pandemic.

Investment income/(loss)—The net increase of \$1.3 million was primarily due to increases in investment values at June 30, 2023.

Gila County
Management's discussion and analysis
Year Ended June 30, 2023

Capital Assets at Year-End
(Net of Accumulated Depreciation/Amortization)
(in thousands)
June 30, 2023 and 2022

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land	\$ 2,402	\$ 2,383	\$3,000	\$3,000	\$ 5,402	\$ 5,383
Construction in progress	9,260	7,202	2,925	1	12,185	7,203
Intangible development in progress	50				50	
Buildings	18,902	18,790	3	4	18,905	18,794
Improvements other than buildings	534	605	533	563	1,066	1,168
Machinery and equipment	4,735	5,077	826	853	5,561	5,930
Infrastructure	8,795	9,515	203	213	8,998	9,728
Intangible right-to-use	42				42	
Total capital assets, net	<u>\$44,720</u>	<u>\$43,572</u>	<u>\$7,490</u>	<u>\$4,634</u>	<u>\$52,209</u>	<u>\$48,206</u>

Additional information on the County's capital assets can be found in Note 6 on pages 25 through 26 of this report.

Long-term debt—The County's total long-term liabilities as of June 30, 2023, amounts to \$76.2 million, a net increase of \$5.3 million during the current fiscal year in comparison with the prior year's balance of \$70.9 million.

Major long-term debt activity during the fiscal year included:

Governmental Activities:

- Net pension liability—the net increase of \$6.8 million was a result of the actuarial valuation performed of the County's participated pension plans as of June 30, 2023 and a measurement date of June 30, 2022.

Business-Type Activities:

- Landfill closure and postclosure care costs payable—a decrease of \$292,364 of landfill closure and postclosure care costs liability calculated by the County's contracted engineering specialist.
- Net pension liability—the net increase of \$233,086 of the net pension/OPEB liabilities as a result of the actuarial valuation performed of the County's participated pension plans as of June 30, 2023 and a measurement date of June 30, 2022.

State statutes limit the amount of general obligation debt a county may issue to 6 percent of its total assessed valuation. The current debt limitation for the County is \$38,416,133. Since the County has no general obligation debt, this amount equals the debt capacity. Additional information on long-term debt can be found in Note 8 on pages 27 through 30 of this report.

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Gila County

Management's discussion and analysis

Year Ended June 30, 2023

Economic Factors and Next Year's Budgets and Rates

The unemployment rate for Gila County is 4.9 percent at June 2023 which is slightly higher than the previous year's rate of 4.3 percent. The state unemployment rate was 3.5 percent at June 2023. There is an increase in property assessed valuations with no change in tax rate for fiscal year 2023. These economic factors were considered in preparing the county's budget for this fiscal year 2024.

Requests for Information

This financial report is designed to provide a greater overview of Gila County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed as follows:

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Finance Director
Gila County
1400 Street
Globe, Arizona 85501-1483

Gila County
Statement of net position
June 30, 2023

	Governmental activities	Business-type activities	Total
Assets			
Current assets:			
Cash and investments	\$ 46,605,721	\$ 4,598,453	\$ 51,204,174
Property taxes receivable	454,926		454,926
Accounts receivable	3,161,233	170,792	3,332,025
Interest receivable	149,227	15,266	164,493
Internal balances	48,759	(48,759)	
Due from other governments	4,969,528		4,969,528
Inventories	151,587		151,587
Total current assets	55,540,981	4,735,752	60,276,733
Noncurrent assets:			
Restricted cash and investments		6,151,653	6,151,653
Net pension/other postemployment benefits asset	3,099,505	27,028	3,126,533
Capital assets, not being depreciated/amortized	11,712,545	5,924,951	17,637,496
Capital assets, being depreciated/amortized, net	33,007,299	1,565,800	34,573,099
Total noncurrent assets	47,819,349	13,669,432	61,488,781
Total assets	103,360,330	18,405,184	121,765,514
Deferred outflows of resources			
Deferred outflows related to pensions and OPEB	8,198,538	124,635	8,323,173
Liabilities			
Current liabilities:			
Accounts payable	2,455,023	360,915	2,815,938
Accrued payroll and employee benefits	1,633,996	45,737	1,679,733
Deposits held for others	2,839		2,839
Unearned revenue	6,705,590		6,705,590
Total current liabilities	10,797,448	406,652	11,204,100
Noncurrent liabilities:			
Due within one year	3,416,119	81,731	3,497,850
Due in more than one year	67,749,162	4,942,906	72,692,068
Total noncurrent liabilities	71,165,281	5,024,637	76,189,918
Total liabilities	81,962,729	5,431,289	87,394,018
Deferred inflows of resources			
Deferred inflows related to pensions and OPEB	3,077,037	49,867	3,126,904
Net position			
Net investment in capital assets	30,934,061	7,432,308	38,366,369
Restricted for:			
Public safety	2,341,232		2,341,232
Highways and streets	15,954,927		15,954,927
Health services	3,912,189		3,912,189
Judicial activities	3,808,020		3,808,020
Law enforcement	3,332,296		3,332,296
Education	2,044,647		2,044,647
Sanitation	287,383		287,383
Social services	393,570		393,570
Library	1,141,554		1,141,554
Street lighting improvement	25,491		25,491
Other purposes	780,698		780,698
Landfill closure and postclosure care costs		6,151,653	6,151,653
Unrestricted	(38,436,966)	(535,298)	(38,972,264)
Total net position	\$ 26,519,102	\$ 13,048,663	\$ 39,567,765

See accompanying notes to financial statements.
PAGE 1

Gila County
Statement of activities
Year ended June 30, 2023

Functions/programs	Program revenues			Net (expense) revenue and changes in net position	
	Expenses	Charges for services	Operating grants and contributions	Capital grants and contributions	Total
Governmental activities					
General government	\$ 31,519,902	\$ 2,067,100	\$ 8,303,508		\$ (21,149,294)
Public safety	19,619,136	483,232	9,558,244		(9,577,660)
Highways and streets	7,247,410	29,361	27,321	\$ 6,421,358	(769,370)
Health	6,932,901	431,037	5,127,558		(1,374,306)
Welfare	7,988,417	82,243	2,845,563		(5,060,611)
Sanitation	198,262		165,809		(32,453)
Culture and recreation	3,402,983		2,892,849		(510,134)
Education	2,233,514	55,571	1,582,361		(595,582)
Interest on long-term debt	797,120				(797,120)
Total governmental activities	79,939,645	3,148,544	30,503,213	6,421,358	(39,866,530)
Business-type activities					
Landfill	2,426,320	2,502,785	-	77,709	154,174
Total business-type activities	2,426,320	2,502,785	-	77,709	154,174
Total primary government	\$ 82,365,965	\$ 5,651,329	\$ 30,503,213	\$ 6,499,067	(39,712,356)
General revenues					
Taxes:					
Property taxes, levied for general purposes				25,132,826	25,132,826
Property taxes, levied for street lighting districts				51,151	51,151
Property taxes, levied for library district				1,416,835	1,416,835
County excise tax for general purpose				4,887,383	4,887,383
County excise tax for transportation purpose				2,274,871	2,274,871
Shared revenue—state sales tax				9,021,146	9,021,146
Shared revenue—state vehicle license tax				2,306,414	2,306,414
State appropriations				550,050	550,050
Shared revenue—state liquor license tax				15,041	15,041
Payments in lieu of taxes				4,203,422	4,203,422
Investment income				336,084	336,084
Miscellaneous				756,451	756,451
Total general revenues				50,951,674	50,951,674
Change in net position				11,085,144	11,085,144
Net position, beginning of year, as restated				15,433,958	15,433,958
Net position, end of year				\$ 26,519,102	\$ 26,519,102
				238,844	238,844
				393,018	393,018
				12,655,645	12,655,645
				\$ 13,048,663	\$ 13,048,663
				574,928	574,928
				756,451	756,451
				51,190,518	51,190,518
				11,478,162	11,478,162
				28,089,603	28,089,603
				\$ 39,567,765	\$ 39,567,765

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Greenlee County, Arizona

Annual Financial Report

June 30, 2022

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Greenlee County, Arizona
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
Year ended June 30, 2022

OVERVIEW OF FINANCIAL STATEMENTS - Continued

Fiduciary funds - Fiduciary funds are used to account for resources held for the benefit of parties outside of the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs.

The fiduciary fund financial statements can be found on pages 27 and 28 of this report.

Notes to the financial statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the basic financial statements.

Other information - In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's budget process, pension plans and its progress in funding its obligation to provide retirement benefits to its employees. The County adopts an annual budget for all governmental funds. Budgetary comparison schedules have been provided for the General and major Special Revenue Funds as required supplementary information. Schedules for the pension plans have been provided as required supplementary information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position - As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows by \$17.4 million at the close of the most recent fiscal year.

The following table presents a summary of the County's net position for the fiscal years ended June 30, 2022 and 2021.

	2022	2021
Current and other assets	\$ 28,426,135	\$ 21,643,869
Capital assets, net	8,369,365	9,220,112
Total assets, net	36,795,500	30,863,981
Deferred outflows of resources	4,473,387	6,165,941
Long-term liabilities outstanding	18,094,369	24,245,904
Other liabilities	1,322,274	748,761
Total liabilities	19,416,643	24,994,665
Deferred inflows of resources	4,494,462	995,063
Net investment in capital assets	7,661,417	8,426,720
Restricted	5,467,998	5,013,217
Unrestricted	4,228,367	(2,399,743)
Total net position	\$ 17,357,782	\$ 11,040,194

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Greenlee County, Arizona
STATEMENT OF NET POSITION
June 30, 2022

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 26,161,709
Property taxes receivable	11,337
Accounts receivable	42,656
Due from governmental entities	1,217,801
Other assets	198,714
Net pension and other postemployment benefits asset	793,918
Capital assets, not being depreciated/amortized	368,713
Capital assets, being depreciated/amortized, net	8,000,652
Total assets	<u>36,795,500</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions and other postemployment benefits	<u>4,473,387</u>
LIABILITIES	
Accounts payable	324,823
Accrued payroll and employee benefits	434,944
Unearned revenues	562,507
Noncurrent liabilities	
Due within 1 year	666,614
Due in more than 1 year	<u>17,427,755</u>
Total liabilities	<u>19,416,643</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions and other postemployment benefits	<u>4,494,462</u>
NET POSITION	
Net investment in capital assets	7,661,417
Restricted for:	
Information systems	285,254
Judicial activities	1,035,630
Law enforcement activities	410,251
Jail facilities and operations	380,014
Public health services	1,124,433
Waste tire program	124,552
Fair and racing program	169,884
Airport improvements	1,184
Roads and schools	1,447,384
Flood control	482,717
Environmental programs	373
Election	6,322
Unrestricted (deficit)	<u>4,228,367</u>
Total net position	<u>\$ 17,357,782</u>

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Greenlee County, Arizona
STATEMENT OF ACTIVITIES
Year ended June 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for	Operating	Capital	Revenue and
		Services	Grants and	Grants and	Changes in Net
			Contributions	Contributions	Position
					Governmental
					Activities
Governmental activities:					
General government	\$ 8,196,464	\$ 192,550	\$ 2,777,597		\$ (5,226,317)
Public safety	6,773,916	111,394	1,512,875		(5,149,647)
Highways and streets	2,029,428		1,673,392		(356,036)
Sanitation	577,312	530,393			(46,919)
Health and welfare	2,531,035	13,141	673,805		(1,844,089)
Culture and recreation	447,986	59,132	253,209		(135,645)
Education	759,027		754,090		(4,937)
Economic development	66,062				(66,062)
Interest on long-term debt	48,593				(48,593)
Total governmental activities	<u>\$ 21,429,823</u>	<u>\$ 906,610</u>	<u>\$ 7,644,968</u>		<u>(12,878,245)</u>
General revenues:					
Taxes:					
Property taxes, levied for general purposes					3,517,533
Property taxes, levied for public health services					1,189,671
Property taxes, levied for flood control					117,782
County sales taxes for general purposes					1,790,853
Other taxes					
State shared sales tax					9,083,161
State shared vehicle license tax					387,266
Grants and contributions not restricted to specific programs					2,868,324
Investment earnings					6,270
Miscellaneous					234,972
Total general revenues					<u>19,195,832</u>
Change in net position					<u>6,317,587</u>
Net position, July 1, 2021					<u>11,040,195</u>
Net position, June 30, 2022					<u>\$ 17,357,782</u>

See accompanying notes to financial statements.

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Graham County Treasurer
Cindi Orr

P.O. Box 747, Safford, AZ 85548-0747
921 Thatcher Blvd., Safford, AZ 85546
Phone: 928-428-3440 Fax: 928-428-3991
Treasurer@graham.az.gov

Lori Boren
Chief Deputy
Lourdes Maddock
Deputy
Tanya Garcia
Deputy

I, CINDI ORR, TREASURER AND EX OFFICIO TAX COLLECTOR OF GRAHAM COUNTY, STATE OF ARIZONA, DO SOLEMNLY SWEAR THAT THE REPORT HEREWITH SUBMITTED IS A TRUE AND CORRECT STATEMENT OF TRANSCATIONS OF MY OFFICE FOR THE MONTH STARTING APRIL 1, 2024, AND THAT THE BALANCE AS HEREIN INDICATED IS THE TRUE AND CORRECT BALANCE AS OF THE CLOSE OF BUSINESS APRIL 30, 2024.

Cindi Orr 5-20-24

Graham County Treasurer

Report Date: 5/16/2024 8:12:45 AM

Detail Monthly Cash Balances Report

Month End April - 2024

Code	Title	Beginning Cash	Journal Entries	Receipts	Disbursements	Cash Balance
000 120	1100 PROPERTY TAXES	\$0.00	\$866.42	\$45,019.27	\$30,008.15	\$15,877.54
000 124	1100 CO FIRE ASSISTANCE	\$0.00	(\$54,264.50)	\$54,264.50	\$0.00	\$0.00
000 127	1100 EDUCATION EQUALIZATION	\$0.00	(\$192.02)	\$192.02	\$0.00	\$0.00
000 129	1100 TYPE 03 SCHOOL LOCAL AID	\$202,880.14	\$0.00	\$156,673.60	\$0.00	\$359,533.74
000 132	1100 SUSPENSE	\$2,864.40	(\$410,311.42)	\$421,471.98	\$11,160.56	\$2,864.40
000 135	1100 Elected Officials Retirement	\$0.00	\$0.00	\$741.03	\$741.03	\$0.00
000 136	1100 2011 CITING AGENCY ASSESSMENT FE	\$401.37	\$0.00	\$391.74	\$401.37	\$391.74
000 139	1100 INVESTMENT INTEREST	\$227,675.78	(\$227,676.67)	\$254,209.55	\$4,906.18	\$249,302.48
000 152	1100 EXCESS PROCEEDS	\$72,267.50	\$0.00	\$0.00	\$0.00	\$72,267.50
TREASURER TOTALS:		\$506,089.19	(\$691,578.19)	\$932,963.69	\$47,217.29	\$700,257.40
030 042	1100 RECORDER	\$4,116.22	\$0.00	\$17,436.58	\$11,164.00	\$10,388.80
TREASURER TOTALS:		\$4,116.22	\$0.00	\$17,436.58	\$11,164.00	\$10,388.80
100 221	1100 2011 ADDITIONAL ASSESSMENT	\$1,032.73	\$0.00	\$1,262.65	\$1,032.73	\$1,262.65
100 222	1100 CONFIDENTIAL ADDRESS FUND	\$90.25	\$0.00	\$81.22	\$90.25	\$81.22
100 223	1100 LIVESTOCK	\$10.33	\$0.00	\$0.00	\$10.33	\$0.00
100 237	1100 RESOURCE CENTER FUND	\$102.05	\$0.00	\$164.80	\$102.05	\$164.80
100 239	1100 DEPT OF LAW - CRIM CASES	\$17.84	\$0.00	\$29.87	\$17.84	\$29.87
100 240	1100 ALTERNATIVE DISPUTE RESOLUTION	\$99.90	\$0.00	\$115.61	\$99.90	\$115.61
100 241	1100 CHILD ABUSE PREVENTION	\$152.84	\$0.00	\$249.08	\$152.84	\$249.08
100 242	1100 CHILD PASSENGER RESTRAINT	\$47.23	\$0.00	\$99.37	\$47.23	\$99.37
100 243	1100 CRIMINAL JUSTICE ENHANCEMT	\$5,962.60	\$0.00	\$9,294.87	\$5,962.60	\$9,294.87
100 244	1100 CONFIDENTIAL INTER FUND	\$20.55	\$0.00	\$33.53	\$20.55	\$33.53
100 245	1100 DOMESTIC VIOLENCE	\$797.91	\$0.00	\$1,231.10	\$797.91	\$1,231.10
100 246	1100 MEDICAL SERVICES ENHANCEMT	\$1,788.61	\$0.00	\$2,790.84	\$1,788.61	\$2,790.84
100 248	1100 DRUG AND GANG ENFORCEMENT	\$535.54	\$0.00	\$368.48	\$535.54	\$368.48
100 249	1100 JUDICIAL COLLECTION ENHANCEMT	\$6,123.00	\$0.00	\$7,696.91	\$6,123.00	\$7,696.91
100 252	1100 FILL THE GAP 7% SURCHARGE	\$958.39	\$0.00	\$1,497.51	\$958.39	\$1,497.51
100 253	1100 DUI ABATEMENT	\$332.68	\$0.00	\$2,166.16	\$332.68	\$2,166.16
100 254	1100 CITIZENS CLEAN ELECTIONS FUND 10	\$1,456.94	\$0.00	\$2,262.68	\$1,456.94	\$2,262.68
100 255	1100 DPS - CIVIL PENALTIES	\$0.00	\$0.00	\$2.40	\$0.00	\$2.40
100 256	1100 VICTIM ASSISTANCE FUND	\$133.00	\$0.00	\$226.10	\$133.00	\$226.10
100 257	1100 GAME & FISH - WILD LIFE	\$75.59	\$0.00	\$43.64	\$75.59	\$43.64
100 259	1100 DNA PENALTY ASSESSMENT	\$152.31	\$0.00	\$285.62	\$152.31	\$285.62
100 262	1100 AZ LENGTHY TRIAL FUND	\$213.75	\$0.00	\$299.25	\$213.75	\$299.25

Graham County Treasurer

Report Date: 5/16/2024 8:12:45 AM

Detail Monthly Cash Balances Report

Month End April - 2024

Code	Title	Beginning Cash	Journal Entries	Receipts	Disbursements	Cash Balance
100 263	1100 PRISON CONST & OPS FUND	\$4,598.81	\$0.00	\$11,264.73	\$4,598.81	\$11,264.73
100 265	1100 DUI-PUBLIC SAFETY EQUIP FUND	\$1,859.27	\$0.00	\$8,030.08	\$1,859.27	\$8,030.08
100 266	1100 FARE DELINQUENT FEE	\$664.47	\$0.00	\$1,278.86	\$664.47	\$1,278.86
100 267	1100 FARE SPECIAL COLLECTIONS FEE	\$783.21	\$0.00	\$895.63	\$783.21	\$895.63
100 268	1100 SEX OFFENDER MONITORING FUND	\$255.20	\$0.00	\$0.00	\$255.20	\$0.00
100 271	1100 MOBILE HOME RELOCATION	\$0.29	\$0.00	\$0.00	\$0.29	\$0.00
100 272	1100 PROPERTY-MIN SCHOOL TAX	\$146.01	\$0.00	\$952.18	\$146.01	\$952.18
100 273	1100 VICTIMS RIGHTS ENFORCEMENT	\$254.31	\$0.00	\$308.56	\$254.31	\$308.56
100 276	1100 AZ DPS FORENSICS FUND	\$636.61	\$0.00	\$967.15	\$636.61	\$967.15
100 277	1100 PEACE OFFICER TRAINING	\$435.58	\$0.00	\$492.22	\$435.58	\$492.22
100 278	1100 VICTIM RIGHTS/COMP ASSISTANCE	\$409.93	\$0.00	\$485.06	\$409.93	\$485.06
100 279	1100 VICTIM RIGHTS FUND	\$681.28	\$0.00	\$806.47	\$681.28	\$806.47
100 280	1100 ENHANCED FARE DELINQUENT FEE	\$2,497.31	\$0.00	\$2,261.20	\$2,497.31	\$2,261.20
100 281	1100 ENHANCED FARE SPEC COLL FEE	\$1,066.37	\$0.00	\$1,686.15	\$1,066.37	\$1,686.15
100 282	1100 SMART AND SAFE ARIZONA	\$285.00	\$0.00	\$19.00	\$285.00	\$19.00
100 283	1100 CITIZENS CLEAN ELECTION FUND 1%	\$78.75	\$0.00	\$118.94	\$78.75	\$118.94
ARIZONA STATE TOTALS:		\$34,756.44	\$0.00	\$59,767.92	\$34,756.44	\$59,767.92
201 006	1100 GC HEALTH & WELFARE FUND	\$274,039.57	\$0.00	\$256,242.24	\$517,126.81	\$13,155.00
201 007	1100 WELLNESS FUND	\$3,415.53	\$0.00	\$0.00	\$144.45	\$3,271.08
201 008	1100 BRYCE CEMETERY	\$2.77	\$0.00	\$0.00	\$0.00	\$2.77
201 009	1100 HHS GRANT	(\$66,365.61)	\$30,500.00	\$0.00	\$107,100.00	(\$122,965.61)
201 010	1100 HAVA FORTIFICATION GRANT	\$11,511.52	\$38.65	\$0.00	\$11,511.52	\$38.65
201 011	1100 POLL WORKER EDUCATION	\$1,071.90	\$2.85	\$0.00	\$0.00	\$1,074.75
201 015	1100 UW ECONOMIC DEVELOPMENT GRAN	\$295,846.92	\$688.07	\$0.00	\$0.00	\$296,534.99
201 017	1100 EMERGENCY MANAGEMENT EMPG	(\$27,473.96)	\$0.00	\$0.00	\$0.00	(\$27,473.96)
201 020	1100 TITLE IV-E REPRESENTATION	\$87,492.95	\$0.00	\$0.00	\$600.00	\$86,892.95
201 021	1100 LAW LIBRARY	\$30,781.12	\$74.95	\$1,995.62	\$0.00	\$32,851.69
201 022	1100 CHILD SUPPORT & VISITATION	\$36,779.29	\$95.54	\$527.25	\$0.00	\$37,402.08
201 023	1100 DOMESTIC RELATIONS EDUCATION	\$8,772.27	\$22.58	\$142.50	\$0.00	\$8,937.35
201 024	1100 CONCILIATION COURT FUND	\$11,868.70	\$28.36	\$1,130.08	\$0.00	\$13,027.14
201 025	1100 FIELD TRAINER FUND	(\$14,167.57)	\$0.00	\$0.00	\$0.00	(\$14,167.57)
201 026	1100 COURT IMPROVEMENT - JUDGE	\$8,172.34	\$25.90	\$3,423.00	\$1,342.71	\$10,278.53
201 027	1100 INDIGENT DEFENSE	\$12,693.99	\$27.76	\$1,251.57	\$0.00	\$13,973.32
201 028	1100 ACCESS & VISITATION	\$9.85	\$0.00	\$0.00	\$0.00	\$9.85
201 030	1100 ANIMAL SHELTER FUND	\$47,334.21	\$126.85	\$0.00	\$0.00	\$47,461.06
201 031	1100 FILL THE GAP GRANTS	(\$7,249.89)	\$0.00	\$0.00	\$879.28	(\$8,129.17)

Graham County Treasurer

Report Date: 5/16/2024 8:12:45 AM

Month End April - 2024

Detail Monthly Cash Balances Report

Code	Title	Beginning Cash	Journal Entries	Receipts	Disbursements	Cash Balance
201 032	1100 ARPA SUPERIOR COURT	\$125,084.70	\$315.06	\$0.00	\$1,743.79	\$123,655.97
201 033	1100 JCEF JP#2	\$2,457.99	\$6.65	\$0.00	\$0.00	\$2,464.64
201 034	1100 SPOUSAL MAINTENANCE ENFORCEM	\$4,214.87	\$10.80	\$83.92	\$0.00	\$4,309.59
201 035	1100 JP#1 JCEF	\$12,010.20	\$34.87	\$748.84	\$4,967.16	\$7,826.75
201 036	1100 PROSECUTION FEES - CLERK	\$21,938.51	\$55.95	\$2,279.19	\$0.00	\$24,273.65
201 037	1100 CHILD MORTALITY PROGRAM	\$2,139.60	\$0.00	\$0.00	\$549.64	\$1,589.96
201 038	1100 COURTHOUSE SECURITY FUND	\$44,113.39	\$119.01	\$2,400.32	\$17,797.07	\$28,835.65
201 039	1100 JCEF C OF C	\$1,324.34	\$8.10	\$1,242.47	\$0.00	\$2,574.91
201 040	1100 DOCUMENT STORAGE C OF C	\$8,395.84	\$18.29	\$912.90	\$0.00	\$9,327.03
201 041	1100 INTEREST ACCOUNT C OF C	\$3,027.64	\$7.66	\$132.84	\$147.79	\$3,020.35
201 042	1100 RECORDER DOCUMENT STORAGE	\$81,675.59	\$226.77	\$1,740.00	\$53.63	\$83,588.73
201 043	1100 TREASURER'S INFORMATION FUND	\$16,612.12	\$45.27	\$405.00	\$0.00	\$17,062.39
201 045	1100 ASSESSOR INFORMATION FUND	(\$6,141.36)	\$34.20	\$0.00	\$0.00	(\$6,107.16)
201 046	1100 FED FOREST FEES FOR EDUCATION	\$0.00	\$0.00	\$410,311.42	\$0.00	\$410,311.42
201 050	1100 HS TOWER ACCOUNT	\$187,661.97	\$487.74	\$4,132.12	\$1,911.60	\$190,370.23
201 052	1100 JP SUSPENSE ACCOUNT	\$1,079.27	(\$1,029.27)	\$722.39	\$0.00	\$772.39
201 055	1100 SPECIAL PROJECTS FUND	\$349,487.35	\$958.74	\$0.00	\$0.00	\$350,446.09
201 056	1100 JUSTICE CT RECOVERY JP#1	\$23,266.78	\$74.42	\$3,514.77	\$106.37	\$26,749.60
201 057	1100 JUSTICE CT RECOVERY JP#2	\$40,936.26	\$108.87	\$0.00	\$10,921.03	\$30,124.10
201 060	1100 FTG - SUPERIOR COURT	\$3,509.26	\$9.66	\$2,146.41	\$1,018.79	\$4,646.54
201 062	1100 FTG - JP#1	\$11,080.76	\$26.87	\$1,263.26	\$557.90	\$11,812.99
201 063	1100 FTG - JP#2	\$652.80	\$1.46	\$87.76	\$0.00	\$742.02
201 065	1100 SUPERIOR COURT ENHANCEMENT FE	\$30,210.84	\$87.62	\$2,510.48	\$0.00	\$32,808.94
201 075	1100 DOMESTIC VIOLENCE/SAFE HOUSE	\$1,961.77	\$5.23	\$0.00	\$0.00	\$1,967.00
201 078	1100 GGC JUVENILE COURT GED TESTING	\$0.67	\$0.00	\$0.00	\$0.00	\$0.67
201 081	1100 LEBANON RESERVOIR ACCESS STUDY	\$25,500.00	\$0.00	\$0.00	\$0.00	\$25,500.00
201 100	1100 GENERAL FUND	\$29,103,072.34	(\$233,946.68)	\$3,834,003.69	\$2,217,954.68	\$30,485,174.67
201 113	1100 CASA	(\$1,803.22)	\$3.63	\$4,637.00	\$2,079.23	\$758.18
201 121	1100 GOHS DUI TASK FORCE	(\$3,751.21)	\$0.00	\$0.00	\$867.05	(\$4,618.26)
201 122	1100 SCAAP (FED SHERIFF)	\$26,177.02	\$0.00	\$0.00	\$0.00	\$26,177.02
201 124	1100 SCAGE GRANT	\$1.87	\$0.00	\$0.00	\$0.00	\$1.87
201 125	1100 INVESTIGATION FEES	\$12,769.17	\$33.41	\$143.97	\$0.00	\$12,946.55
201 126	1100 STONEGARDEN 200414-01	(\$20,525.29)	(\$667.95)	\$19,625.33	\$13,422.35	(\$14,990.26)
201 127	1100 IMMIGRATION ENFORCEMENT	\$21.73	\$0.06	\$0.00	\$0.00	\$21.79
201 128	1100 FT THOMAS RES OFFICER	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00
201 129	1100 JAIL REVENUE FUND	\$206,929.01	\$499.51	\$8,936.82	\$7,316.07	\$209,049.27
201 130	1100 DPS GRANT FOR MOU VEHICLE	\$108,867.80	\$298.03	\$0.00	\$0.00	\$109,165.83
201 131	1100 INTEROPERABLE COMM SYSTEM	\$20,161.86	\$811.82	\$0.00	\$0.00	\$20,973.68

Report Date: 5/16/2024 8:12:45 AM

Detail Monthly Cash Balances Report

Month End April - 2024

Graham County Treasurer

Code	Title	Beginning Cash	Journal Entries	Receipts	Disbursements	Cash Balance
201 132	1100 R U OK PROGRAM	\$4,987.39	\$0.00	\$0.00	\$0.00	\$4,987.39
201 133	1100 AZDEMA BORDER-RELATED CRIMES	(\$1,797,901.08)	\$0.00	\$561,179.25	\$845.38	(\$1,237,567.21)
201 134	1100 SO CONGRESS DIRECTED SPEND	(\$16.00)	\$0.00	\$36,625.35	\$36,609.35	\$0.00
201 135	1100 SO PROP 207 PERSONNEL MONIES	\$205.92	\$18.49	\$0.00	\$0.00	\$224.41
201 137	1100 JAIL ENHANCEMENT	\$173,147.11	\$457.48	\$12,456.34	\$19,458.91	\$166,602.02
201 138	1100 ACJC DRUG TASK FORCE GRANT	(\$397.35)	\$0.00	\$0.00	\$0.00	(\$397.35)
201 139	1100 GCSO - INTEREST FUND	\$9,389.64	\$29.00	\$5,661.00	\$1,118.25	\$13,961.39
201 140	1100 ENHANCED 911	(\$3,455.26)	\$318.42	\$0.00	\$6,855.07	(\$9,991.91)
201 141	1100 FOREST ROAD PATROL	\$4,866.95	\$0.00	\$0.00	\$0.00	\$4,866.95
201 142	1100 GOHS STEP	(\$8,878.22)	\$0.00	\$0.00	\$605.68	(\$9,483.90)
201 145	1100 BULLET PROOF VEST PROGRAM	(\$537.78)	\$0.00	\$0.00	\$0.00	(\$537.78)
201 146	1100 BLM PATROL GRANT	\$36,953.93	\$0.00	\$0.00	\$0.00	\$36,953.93
201 148	1100 LLEB GRANT 2000	\$21.30	\$0.00	\$0.00	\$0.00	\$21.30
201 150	1100 JAIL DISTRICT	\$465,602.14	\$277,661.37	\$47,921.06	\$414,436.39	\$376,748.18
201 151	1100 JAIL DISTRICT DEBT SERVICE	\$2,580,824.72	\$6,073.73	\$288,495.60	\$160,499.48	\$2,714,894.57
201 161	1100 ENHANCED COLLECTIONS	\$86,948.75	\$225.53	\$1,317.41	\$0.00	\$88,491.69
201 162	1100 VICTIM WITNESS OTHER	\$2,108.06	\$5.43	\$0.00	\$0.00	\$2,113.49
201 163	1100 BAD CHECK FUND	\$3,554.10	\$9.48	\$0.00	\$0.00	\$3,563.58
201 164	1100 FILL THE GAP ATTORNEY	\$16,214.12	\$45.51	\$1,203.00	\$88.72	\$17,373.91
201 166	1100 VICTIM RESTITUTION	\$45,576.75	\$127.70	\$133.34	\$0.00	\$45,837.79
201 167	1100 ANTI-GANG ENFORCEMENT	\$92.40	\$0.24	\$0.00	\$0.00	\$92.64
201 169	1100 ACJC/COMP/STATE	(\$81.45)	(\$1,413.40)	\$81.45	\$0.00	(\$1,413.40)
201 170	1100 ACJC VOCA	(\$7,200.85)	(\$6,309.80)	\$0.00	\$680.23	(\$14,190.88)
201 171	1100 VICTIM RIGHTS PROGRAM	\$12,000.00	\$0.00	(\$12,000.00)	\$0.00	\$0.00
201 172	1100 ANTI-RACKETEERING (RICO)	\$18,407.69	\$53.41	\$0.00	\$0.00	\$18,461.10
201 173	1100 PROSECUTION COST - ATTORNEY	\$167,271.14	\$437.81	\$3,418.80	\$9,168.12	\$161,959.63
201 174	1100 DIVERSION FUND - ATTORNEY	\$12,837.81	\$25.12	\$3,135.00	\$0.00	\$15,997.93
201 175	1100 OPIOID SETTLEMENT FUND	\$411,683.02	\$690.71	\$13,482.25	\$0.00	\$425,855.98
201 176	1100 PROP 207 JUSTICE REINVESTMENT	\$78,012.64	\$190.45	\$0.00	\$0.00	\$78,203.09
201 177	1100 FAIR & LEGAL EMPLOYMENT ACT - A	\$154.00	\$0.41	\$0.00	\$0.00	\$154.41
201 178	1100 DRUG, GANG, & VIOLENT CONTR	(\$19,438.04)	\$19,450.01	\$0.00	\$11.97	\$0.00
201 179	1100 FELONY PRETRIAL INTERVENTION	\$63,373.23	\$168.87	\$0.00	\$0.00	\$63,542.10
201 180	1100 ALT PROSECUTION & DIVERSION	\$337,931.89	\$824.42	\$0.00	\$52,115.45	\$286,640.86
201 200	1100 FAIR COMMISSION	\$619,861.11	\$1,479.74	\$0.00	\$41,046.58	\$580,294.27
201 201	1100 HS JR HI RODEO	\$828.01	\$3.51	\$5,000.00	\$2,894.41	\$2,937.11
201 203	1100 GRAHAM CO RECREATION	\$75,004.90	\$181.11	\$12,417.00	\$14,755.24	\$72,847.77
201 207	1100 WASTE TIRE FACILITY	\$38.64	\$3.33	\$20,070.20	\$20,108.84	\$3.33
201 210	1100 HIGHWAY ROAD FUND	\$5,329,379.38	\$39,819.56	\$431,397.28	\$691,178.58	\$5,109,417.64

Graham County Treasurer

Report Date: 5/16/2024 8:12:45 AM

Detail Monthly Cash Balances Report

Month End April - 2024

Code	Title	Beginning Cash	Journal Entries	Receipts	Disbursements	Cash Balance
201 218	1100 FLOOD CONTROL DISTRICT	\$547,792.23	(\$53,022.64)	\$71,203.82	\$115.50	\$565,857.91
201 232	1100 HEALTH EDUCATION / FACILITY IMP	\$58,013.34	\$4,173.65	\$280.00	\$6,089.96	\$56,377.03
201 234	1100 SB1847 SUBSTANCE ABUSE GRANT	(\$10,820.85)	\$0.00	\$3,974.15	\$360.62	(\$7,207.32)
201 235	1100 COMPASS PROYECTO JUNTOS	(\$3,824.48)	\$0.00	\$32,000.00	\$1,726.53	\$26,448.99
201 236	1100 MENTAL HEALTH GRANT	\$15,507.39	\$59.24	\$0.00	\$3,971.37	\$11,595.26
201 237	1100 CORONAVIRUS II	(\$53,472.72)	\$0.00	\$56,644.91	\$19,486.16	(\$16,313.97)
201 239	1100 COVID IMMUNIZATIONS SUPPLY	\$1.00	\$0.00	\$0.00	\$0.00	\$1.00
201 242	1100 UNITED WAY HEALTHY GRAHAM	(\$11,174.24)	\$18.45	\$0.00	\$0.00	(\$11,155.79)
201 243	1100 OCCUPATIONAL IMMUNIZATIONS	\$14,446.85	\$0.00	\$857.63	\$6,318.36	\$8,986.12
201 260	1100 TEEN PREGNANCY PREVENTION	\$94,438.97	\$0.00	\$0.00	\$10,354.24	\$84,084.73
201 261	1100 IDEAS	(\$7,964.14)	\$0.00	\$5,313.25	\$2,062.31	(\$4,713.20)
201 263	1100 PRIVATE VACCINE - UNITED WAY	\$20,797.64	\$54.51	\$0.00	\$0.00	\$20,852.15
201 264	1100 UNITED WAY COVID	\$17,316.47	\$0.00	\$0.00	\$0.00	\$17,316.47
201 265	1100 PANDEMIC INFLUENZA	\$43,590.00	\$0.00	\$0.00	\$0.00	\$43,590.00
201 267	1100 PHIEP (BIO TERRORISM GRANT)	(\$46,780.69)	(\$1,982.27)	\$33,628.68	\$11,428.99	(\$26,563.27)
201 268	1100 FAMILY PLANNING	\$43,209.10	(\$1,150.00)	\$16,427.90	\$8,896.22	\$49,590.78
201 269	1100 PUBLIC HEALTH ACCREDITATION	\$56,057.25	\$0.00	\$10,617.53	\$6,413.48	\$60,261.30
201 270	1100 WIC GRANT	(\$37,362.72)	(\$1,500.00)	\$0.00	\$5,680.91	(\$44,543.63)
201 271	1100 HIV PREVENTION	\$547.63	\$0.00	\$0.00	\$0.00	\$547.63
201 272	1100 TB CONTROL	\$8,538.20	\$0.00	\$2,398.21	\$19.72	\$10,916.69
201 273	1100 POPULATION HEALTH POLICY	\$48,672.86	\$0.00	\$0.00	\$5,257.99	\$43,414.87
201 274	1100 IAP	\$169,697.56	\$0.00	\$0.00	\$7,365.90	\$162,331.66
201 275	1100 TOBACCO EDUCATION	\$39,686.62	\$0.00	\$0.00	\$12,402.36	\$27,284.26
201 276	1100 STD	(\$3,473.78)	\$0.00	\$170.00	\$2,032.19	(\$5,335.97)
201 277	1100 PUBLIC HEALTH WORKFORCE GRANT	(\$12,338.76)	\$0.00	\$5,499.15	\$6,835.41	(\$13,675.02)
201 278	1100 PROPOSITION 201-SMOKE FREE AZ	(\$16,042.50)	\$0.00	\$0.00	\$5,280.27	(\$21,322.77)
201 279	1100 VITAL RECORDS	\$23,930.84	\$0.00	\$5,190.00	\$6,741.11	\$22,379.73
201 300	1100 JUVENILE DIVERSION FEES	\$15,937.47	\$42.10	\$0.00	\$0.00	\$15,979.57
201 301	1100 JUVENILE PROBATION FEES	\$106,658.43	\$284.54	\$2,523.00	\$501.14	\$108,964.83
201 302	1100 JUVENILE DIVERSION INTAKE	(\$29,531.64)	\$6.55	\$31,820.00	\$11,679.92	(\$9,385.01)
201 303	1100 JUVENILE DIVERSION CONSEQUENCE	(\$5,866.81)	\$9.37	\$7,801.00	\$3,388.82	(\$1,445.26)
201 304	1100 TITLE IV-E (JUVENILE)	\$73,761.30	\$0.00	\$0.00	\$0.00	\$73,761.30
201 305	1100 JUVENILE FAMILY COUNSELING	\$2,749.20	\$6.46	\$0.00	\$0.00	\$2,755.66
201 306	1100 JUVENILE STANDARD PROBATION	(\$83,080.15)	\$12.63	\$76,781.00	\$24,271.78	(\$30,558.30)
201 307	1100 JUVENILE INTENSIVE PROB SUPERVISI	(\$64,580.41)	\$5.80	\$63,389.00	\$16,615.44	(\$17,801.05)
201 308	1100 JUVENILE PROB SERVICES TREATMEN	(\$38,693.87)	\$5.20	\$42,286.00	\$19,434.60	(\$15,837.27)
201 310	1100 JUVENILE DRUG COURT	\$348.37	\$3.24	\$2,080.00	\$0.00	\$2,431.61
201 311	1100 EXTRA JUVENILE PROBATION	\$15,601.64	\$38.52	\$0.00	\$0.00	\$15,640.16

Graham County Treasurer

Report Date: 5/16/2024 8:12:45 AM

Detail Monthly Cash Balances Report

Month End April - 2024

Code	Title	Beginning Cash	Journal Entries	Receipts	Disbursements	Cash Balance
201 313	1100 ARPA JUVENILE PROBATION	\$23,507.00	\$56.99	\$0.00	\$0.00	\$23,563.99
201 314	1100 UA TESTING REIMBURSEMENT	\$14,316.76	\$34.98	\$1,641.00	\$5,416.55	\$10,576.19
201 315	1100 JUVENILE DRUG COURT	\$175.99	\$0.46	\$0.00	\$0.00	\$176.45
201 329	1100 TRANSITION JUVENILE TO ADULT	\$1,477.02	\$3.99	\$0.00	\$0.00	\$1,481.01
201 330	1100 ADULT DRUG COURT	\$3,081.99	\$8.86	\$2,587.00	\$0.00	\$5,677.85
201 331	1100 ADULT PROBATION FEES	\$248,008.07	\$624.50	\$34,661.08	\$13,625.58	\$269,668.07
201 332	1100 ADULT INTENSIVE PROB FEES	(\$74,679.31)	\$16.55	\$68,925.00	\$30,944.72	(\$36,682.48)
201 333	1100 ADULT COMMUNITY PUNISHMENT	(\$12,828.25)	\$0.18	\$0.00	\$0.00	(\$12,828.07)
201 334	1100 ADULT PROB STATE AID ENHANCEME	(\$250,237.90)	\$10.69	\$178,250.00	\$81,062.33	(\$153,039.54)
201 335	1100 DRUG TREATMENT EDUCATION	(\$23,413.16)	\$15.91	\$17,533.00	\$7,605.11	(\$13,469.36)
201 337	1100 SEX OFFENDER TREATMENT	\$38,254.04	\$83.73	\$4,140.00	\$7,805.00	\$34,672.77
201 338	1100 ADULT RECIDIVISM INCENTIVE	\$11,532.67	\$37.12	\$0.00	\$1,718.93	\$9,850.86
201 339	1100 CJEF SEX OFFENDER	(\$14,166.15)	\$3.34	\$9,212.00	\$0.00	(\$4,950.81)
201 340	1100 EXTRA ADULT PROBATION	\$18,134.29	\$46.84	\$612.57	\$0.00	\$18,793.70
201 341	1100 INTERSTATE COMPACT 30%	\$3,399.37	\$8.29	\$96.90	\$0.00	\$3,504.56
201 342	1100 CJEF - PROBATION	\$1,333.71	\$3.80	\$725.00	\$0.00	\$2,062.51
201 343	1100 SAE ASSIST	\$20,194.71	\$64.35	\$11,175.00	\$0.00	\$31,434.06
201 344	1100 ARPA ADULT PROBATION	\$30,654.67	\$74.26	\$0.00	\$0.00	\$30,728.93
201 345	1100 CJEF - SUBSTANCE ABUSE	(\$3,322.66)	\$0.20	\$835.00	\$0.00	(\$2,487.46)
201 425	1100 FLUVIAL GEMORPHOLOGY STUDY	\$31,562.04	\$84.06	\$0.00	\$0.00	\$31,646.10
201 426	1100 CDBG 2013	\$11,308.00	\$0.00	\$0.00	\$0.00	\$11,308.00
201 434	1100 NORTON RD REAY LANE INTERSECTI	\$546,580.00	\$0.00	\$0.00	\$956.00	\$545,624.00
201 435	1100 TALLEY WASH CULVERT	\$1,781,140.00	\$0.00	\$0.00	\$0.00	\$1,781,140.00
CO B.O.S. TOTALS:		\$43,351,334.35	\$109,099.40	\$6,799,966.27	\$4,746,461.09	\$45,513,938.93
301 301	1100 CITY OF SAFFORD	\$97,669.15	\$0.00	\$89,270.17	\$97,669.15	\$89,270.17
CITY OF SAFFORD TOTALS:		\$97,669.15	\$0.00	\$89,270.17	\$97,669.15	\$89,270.17
302 302	1100 TOWN OF THATCHER	\$28,649.84	\$0.00	\$1,904.29	\$28,649.84	\$1,904.29
TOWN OF THATCHER TOTALS:		\$28,649.84	\$0.00	\$1,904.29	\$28,649.84	\$1,904.29
303 303	1100 TOWN OF PIMA	\$7,945.06	\$0.00	\$4,940.28	\$7,945.06	\$4,940.28
TOWN OF PIMA TOTALS:		\$7,945.06	\$0.00	\$4,940.28	\$7,945.06	\$4,940.28
401 001	1100 M & O	\$4,478,385.16	\$107,199.39	\$3,870,805.44	\$1,868,806.64	\$6,587,583.35

558
:R686US -TORCH -285 / 800

:Ad-dendum - 35

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:R686US -TORCH -285 / 800

:Ad-dendum - 35

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:R686US -TORCH -285 / 800

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:R686US -TORCH -286/ 800

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:R686US -TORCH -286/ 800

La Paz County, Arizona
Annual Financial and Single Audit Reports

Year ended June 30, 2021

560
:R686US -TORCH -287/ 800

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:R686US -TORCH -287/ 800

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:R686US -TORCH -287/ 800

La Paz County
Statement of Net Position
June 30, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and cash equivalents	\$ 11,880,688	\$ 1,218,478	\$ 13,099,166
Property taxes receivable	207,378	-	207,378
Internal balances	(2,430,558)	2,430,558	-
Due from others	6,306	332,249	338,555
Due from other governments	2,070,842	-	2,070,842
Cash and cash equivalents restricted for debt service	-	377,738	377,738
Cash and investments held by trustees	3,416,923	-	3,416,923
Prepaid items	104,140	-	104,140
Net other postemployment benefits asset	717,519	4,954	722,473
Capital assets, not being depreciated	43,608,460	4,243,258	47,851,718
Capital assets, being depreciated, net	18,607,626	1,060,113	19,667,739
Total assets	78,189,324	9,667,348	87,856,672
Deferred Outflows of Resources			
Deferred outflows related to pensions and other postemployment benefits	7,263,112	253,517	7,516,629
Deferred charge on debt refunding	143,361	-	143,361
Total deferred outflows of resources	7,406,473	253,517	7,659,990
Liabilities			
Accounts payable	968,692	86,408	1,055,100
Accrued liabilities	732,703	72,965	805,668
Interest payable	29,237	-	29,237
Unearned revenue	2,381,174	642,345	3,023,519
Due to:			
Others	154,399	26,334	180,733
Other governments	132,496	-	132,496
Noncurrent liabilities:			
Due within one year	1,801,533	13,249	1,814,782
Due in more than one year	39,624,671	5,772,272	45,396,943
Total liabilities	45,824,905	6,613,573	52,438,478
Deferred Inflows of Resources			
Deferred inflows related to pensions and other postemployment benefits	382,720	11,771	394,491
Net Position			
Net investment in capital assets	61,514,401	1,153,371	62,667,772
Restricted for:			
Highways and streets	8,635,318	-	8,635,318
Judicial	1,275,499	-	1,275,499
Public safety	922,865	-	922,865
Health and welfare	2,541,575	-	2,541,575
Debt service	3,679,217	-	3,679,217
Other purposes	1,020,405	-	1,020,405
Unrestricted (deficit)	(40,201,108)	2,142,150	(38,058,958)
Total net position	\$ 39,388,172	\$ 3,295,521	\$ 42,683,693

See the accompanying notes to the financial statements.

La Paz County
Statement of Activities
Year Ended June 30, 2021

Functions/Programs	Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities
Primary government:						
Governmental activities						
General government	\$ 11,096,567	\$ 2,461,098	\$ 1,083,346	\$ -	\$ (7,552,123)	\$ (7,552,123)
Public safety	12,678,863	566,531	3,238,111	-	(8,874,221)	(8,874,221)
Highways and streets	5,020,144	-	743,917	5,723,340	1,447,113	1,447,113
Sanitation	575	-	67,654	-	67,079	67,079
Health	2,673,140	81,179	1,191,812	-	(1,400,149)	(1,400,149)
Welfare	260,626	-	311	-	(260,315)	(260,315)
Culture and recreation	206,020	75,742	51,314	-	(78,964)	(78,964)
Education	323,210	41,574	81,106	-	(200,530)	(200,530)
Interest on long-term debt	167,018	-	-	-	(167,018)	(167,018)
Total governmental activities	32,426,163	3,226,124	6,457,571	5,723,340	(17,019,128)	(17,019,128)
Business-type activities						
Golf course	1,420,533	1,650,968	-	-	-	230,435
Parks	1,039,338	1,383,893	-	-	-	344,555
Landfill	41,715	238,941	-	-	-	197,226
Solar Field	357,699	1,447,337	-	-	-	1,089,638
Total business-type activities	2,859,285	4,721,139	-	-	1,861,854	1,861,854
Total primary government	\$ 35,285,448	\$ 7,947,263	\$ 6,457,571	\$ 5,723,340	(17,019,128)	(15,157,274)
General revenues:						
Property taxes, levied for general purposes					5,940,086	5,940,086
Property taxes, levied for special districts					20,045	20,045
Excise tax					6,515,055	6,515,055
Payments in lieu of taxes					2,213,648	2,213,648
Share of state sales taxes					2,933,053	2,933,053
Vehicle license tax					955,983	955,983
State appropriation					550,050	550,050
Contributions not restricted to specific programs					28,822	28,822
Investment earnings					43,492	43,492
Proceeds from sale of capital assets					8,925	8,925
Miscellaneous					411,555	412,365
Total general revenues and transfers					19,620,714	19,621,524
Changes in net position					2,601,586	4,464,250
Net position - June 30, 2020					36,786,586	38,219,443
Net position - June 30, 2021					\$ 39,388,172	\$ 42,683,693

See the accompanying notes to the financial statements.